Finance and Administration Cabinet STANDARD PROCEDURE		ISSUED BY: Department of Revenue; Executive Management	
PROCEDURE # 6.1.1	SUBJECT: DOR Standard Procedures Process		
EFFECTIVE DATE: 9/16/11			
CONTACT: Commissioner's Office		LOCATION: State Office Bldg; Station #1 PHONE: 502-564-4444 or 502-564-4456	

STATEMENT OF AUTHORITY

- 1. The Finance and Administration Cabinet's Standard Procedures Manual establishes standard mandatory internal procedures cabinet-wide. These procedures are established in accordance with the Secretary's statutory authority under KRS 42.014 and KRS 12.270 to establish the internal organization and functions of the Cabinet as necessary to perform the duties effectively.
- 2. The Standard Procedures Manual may only be revised in accordance with the process outlined in Standard Procedure #1.1 entitled: "Finance Standard Procedures and Manual".

I. PURPOSE

The purpose of this procedure is to supplement the Cabinet-wide procedure identified as Finance and Administration Procedure 1.1, "Standard Procedures and Manual", with specific internal processes for creating, amending, or repealing Department of Revenue (DOR) policies and procedures. Section 6 of the Finance Standard Procedures Manual consists of the following DOR sub-categories:

- 6.1 Executive Management
- 6.2 Disclosure
- 6.3 Human Resources
- 6.4 Legal
- 6.5 Security
- 6.6 Program Management
- 6.7 Training and Development
- 6.8 Budget
- 6.9 Procurement
- 6.10 Information Management
- 6.11 Tax Administration
- 6.12 Property Tax Administration

II. PROCEDURE

Any DOR employee may propose ideas to create, amend, or repeal a standard procedure using the following process:

 The employee shall complete a Memorandum of Justification detailing the procedure creation or amendment. A <u>template</u> has been provided in Section III of this procedure for the employee's convenience. Appropriate DOR letterhead shall be used when completing this memorandum.

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- 2. The Memorandum of Justification shall be forwarded to the applicable Executive Director, following the established DOR chain of command (e.g. immediate supervisor, Branch Manager, Division Director, Executive Director).
- 3. If approved, the Executive Director shall forward the Memorandum of Justification to the DOR Procedures Coordinator.
- 4. The DOR Procedures Coordinator shall then notify the Finance Standards Procedure Coordinator of the proposed created, amended or repealed DOR procedure by following direction pursuant to Procedure #1.1 – "Finance Standard Procedures and Manual", Section II.

III. MEMORANDUM OF JUSTIFICATION TEMPLATE

The following represents the format to be used when preparing a Memorandum of Justification:

MEMORANDUM OF JUSTIFICATION

To: <Appropriate Executive Director>

<Name of Appropriate Office>

From: < Your Name>. < Title>

<Division Name>

Via: <Name of Supervisor>, <Name of Unit or Section>

<Name of Division Director>, <Name of Division>

<etc>

Date: <Current Date>

Subject: Standard Procedure Recommendation – *Create, Amend, or Repeal*>

<If amending or repealing, list the name and number for the procedure>

<Insert explanation and justification for procedure recommendation here. >

IV. REFERENCES

FAC Standard Procedure #1.1 – Finance Standard Procedures and Manual